King County	Department of Adult and Juvenile Detention Adult Divisions General Policy Manual	
	Chapter 1 **Administration and Personnel Management**	
1.02.004 - Resident Funds	Approved By:	Director Allen Nance
	Effective Date:	September 24, 2025
	Reviewed By:	PRC, Finance Section
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Purpose
To establish and outline the procedures for the accounting of resident funds.

Policy
It is the policy of the department that a financial accounting record be established and maintained for every resident incarcerated in adult department facilities.

References

RCWs:	36.29.010, General Duties, County Treasurer
	43.09.185, Loss of Public Funds
	43.09.240, Public Officer & Employees, Accounting & Reporting Duties
King County policy:	FIN-15-3-3-EP and any cash related policies
Department Policies:	5.01.001 - Intake Procedures
	5.05.001 - Resident Property Room and Storage
	5.05.004 - Shift Cash Reports and Safe Procedures
	5.06.001 - Acceptance of Cash Bail and Bonds
Department forms:	Money/Property Release (F-515)
	Service Request Kite (F-530)
	Shift Cash Report (F-563)
	Officer's Report (F-627)
	JMS Property Form
	JMS Receipt Report
Other:	Affidavit of Successor
	Superform

Definitions
Fiscal Specialist III: Finance Section staff who processes deposits and charges to the resident's accounts in the resident financial system. The Business & Finance Officer IV provides oversight of the Fiscal Specialist IV position. The Fiscal Specialist IV provides oversight of the Fiscal Specialist III position.
Cashier: The staff member assigned as cashier; posted in the property room at the King County Correctional Facility (KCCF) and the property room at the Maleng Regional Justice Center (MRJC). The ITR Captain provides oversight of this position.
Kiosk: Interactive computer terminal that accepts financial transactions and provides information access via electronic methods.

A. General Guidelines: The department has the fiduciary responsibility to ensure accountability of funds and must ensure internal controls are in place for adherence to federal, state, and local requirements.

1. All residents accepted for booking shall have a JMS Property Form completed during intake, whether they have property (including money) or not.
2. The Cashier and Fiscal Specialist III shall be responsible for handling all resident cash. Staff coming into contact with a resident's cash (i.e., money found on a resident, etc.) shall turn the money over to the Cashier, as soon as possible. This does not apply if the money needs to be held for evidence for criminal proceedings.
3. To detect counterfeit bills a currency counter, UV flashlight and magnifying glasses in varying strengths shall be provided to ensure funds are authentic.
4. All cash discrepancies or irregularities shall be reconciled by the end of shift.
5. Any discrepancies or irregularities that cannot be reconciled shall be documented on an Officer's Report (F-627) to include the action taken to resolve the issue. This report shall be immediately forwarded through the Chain of Command with a copy going to the Fiscal Specialist III and Business Finance Officer IV.
6. The Cashier is the only employee authorized to have keys to the cash drawer.
7. The cash drawer shall be kept locked unless it is in use.
8. Personal checks shall not be accepted.
9. The items listed below shall be accepted when properly endorsed by all appropriate parties:
   a. Cashier's checks.
   b. Traveler's checks.
   c. Checks written by other correctional facilities.
   d. Veteran's disability checks.
   e. Department of Labor and Industries checks.
   f. IRS income tax refund checks.
   g. Social Security checks, other than Supplemental Security Income (SSI) checks.
   h. Indian federal allotment checks.
   i. Western State Hospital checks.
   j. Checks written by other governmental agencies.
10. Any check not listed above shall be inventoried and placed in the resident's property.
11. The department does not allow anyone to conduct personal business for money or services while incarcerated in the jail facilities. Absolutely no resident-to-resident financial transactions are allowed, including requests to transfer funds.

B. Processing Resident Funds at Booking

1. Staff shall ensure the JMS Property Form is properly completed for every resident processed through Intake following department policies 5.01.001 - Intake Procedures and 5.05.001 - Resident Property Room and Storage.
2. The intake officer shall instruct the transporting/arresting officer to deliver the Superform, JMS Property Form and the resident's cash directly to the Cashier. If the resident has no money, the intake officer may indicate this on the JMS Property Form and then forward it to the Cashier.
3. Cashier shall:
   a. Process the resident's JMS Property Form following department policy 5.05.004 - Shift Cash Reports and Safe Procedures .
   b. Immediately reconcile any discrepancies between the Superform and the presented total of cash by the transport/arresting officer (the officer and the Cashier shall initial and print their People Soft/serial number when any changes are made to the form).
   c. Secure all cash in an envelope and staple a copy of the JMS Property Form to it. Until

a Booking Arrest (B/A) number is generated, this package shall be secured in the New Booked Resident Drawer.

d. Once a B/A number is generated:
   1) Enter the transaction into the Resident Trust Fund computer.
   2) Add the cash to the Cashier's money drawer.

4. Currencies which are soiled or contaminated with bodily fluids or waste, or any other suspect fluid, shall be placed in a sealed evidence bag and clearly marked with the resident's name, B/A number, and "Bio-hazard" before being placed in the ITR safe, following department policy 5.05.001 - Resident Property Room and Storage. A note should be made in JMS and a note put in the property bag that there is resident property in the ITR safe.

C. Release of Resident Funds during Incarceration

1. Unless stated in Section C.2. below, release of resident's funds to the public during incarceration shall only be allowed one time within the first 72 hours following intake. If there is an outstanding balance in a resident's account, the amount owed to King County shall be deducted before any funds are released.
2. Money can be released up to 72 hours after intake under the following circumstances:
   a. Residents may use funds for self-bail or for bail bonds without approval.
   b. An emergency release of funds may be allowed to the public, as an exception, for reasons of financial hardship, medical emergency, or death.
      1) Residents must complete a Service Request Kite (F-530).
      2) The Service Request Kite (F-530) shall be forwarded to the Business Finance Officer IV.
      3) The Business Finance Officer IV or designee shall render a decision on releasing the resident funds and return the Service Request Kite (F-530) to the Fiscal Specialist III.
   c. Processing the request:
      1) If the request is approved, the Fiscal Specialist III shall hand deliver a copy of the Service Request Kite (F-530) to the Cashier. Once the intended recipient is present, the Cashier shall process the release of funds by completing a Money/Property Release (F-515) form and forwarding the document to the resident for approval and signature. After the transaction is complete, the Cashier shall return the copy of the Service Request Kite (F-530) and the original Money/Property Release (F-515) form to the Fiscal Specialist III.
      2) If the request is denied, a copy of the Service Request Kite (F-530), to include a brief description of why the request was denied, shall be returned to the resident.
   d) The Business Finance Officer IV shall file the original Service Request Kite (F-530) and Money/Property Release (F-515) form in the bookkeeping office, in accordance with King County retention policies.
3. When residents receive a check, via mail, notify the resident of their option to deposit approved checks into their Resident Trust Fund Account or have the check placed in their property and added to the resident's JMS property record.
4. When approved checks are deposited into the Resident Trust Fund, the money can only be released one time per booking for emergencies through the Service Request Kite (F-530) process.
5. The Fiscal Specialist III shall process deductions from a Resident's Trust Fund Account for various valid reasons, such as restitution, etc.

D. Receipt of Resident Funds During Incarceration

1. For money or checks received in the mail, the mail clerks shall:
   a. Determine if the resident is in custody. If the resident is not in custody, return the

mail to the sender.
   b. Separate the money or check from the resident's mail.
   c. Photocopy, log and forward all approved monetary instruments to the Fiscal Specialist III.
   d. Have all other monetary instruments placed into the resident's property.
   e. Distribute any receipts for funds provided by the Fiscal Specialist III.
2. The Fiscal Specialist IV shall monitor funds deposited through internet, telephone, or kiosk, daily to ensure all funds were properly transmitted to the bank.
3. For funds brought to reception, the staff member assigned as the receptionist shall:
   a. Process monetary instruments for bail, following department policy 5.06.001 - Acceptance of Cash Bail and Bonds.
   b. The only acceptable monetary instruments for additions are money orders and cashier's checks received through the U.S. Postal system.
   c. Instruct the public to add the resident's name and B/A number to any monetary instrument.
4. The Fiscal Specialist III shall:
   a. Review all monetary instruments for acceptability.
   b. Open a cash drawer and process all money orders and cashier's checks received that properly note the resident's name and B/A number and that are less than $50.00, insuring they are deposited in the bank within 24 hours.
   c. When unable to verify money orders and cashier's checks that are $50.00 or more, post to the "Default" account the same day as received. Make photocopies and deposit them to the bank within 24 hours after posting. Use the photocopies of the check when verifying the authenticity of the money orders and cashier's checks with the purchasing agent. Transfer them from the "Default" account to the resident's account after verification with the purchasing agent.
   d. Post to the "Default" account all money orders and cashier's checks that were received blank or could not be identified to any recipient. Make photocopies and deposit them to the bank within 24 hours after posting. Transfer them from the "Default" account to the resident's account as soon as the resident or the sender come forward and give you more information as to the recipient.
   e. Money orders and cashier's checks that have been altered shall not be posted; they shall be returned to the sender.
   f. Reconcile all postings into the Resident Trust Fund computer. Report any discrepancies to the Chain of Command.
   g. Print out individual receipts for each posting to be delivered through the resident mail system.
   h. Restrictively endorse checks:
      1) All checks payable to the resident, endorsed or signed with the resident's name, shall be marked with "Attorney in fact" stamp and initialed.
      2) All checks payable to the department shall be stamped with the "Resident Trust Fund" stamp.
      3) All government checks payable to the residents shall be sent to the resident for proper endorsements and stamp them with the "Resident Trust Fund" stamp.
   i. Prepare deposit slips in duplicate (one (1) copy for the bank and one (1) copy for the Fiscal Specialist III file).
   j. Ensure cash, coin, and checks listed on the deposit slip match the cash drawer history for the day.
   k. Place the deposit into a pre-numbered self-sealing plastic deposit bag and forward the deposit to the bank, daily.
5. The Business Finance Officer IV or designee shall:

a. Review the Cashier's cash drawer transactions daily, identifying posting errors and reconciling beginning cash balance, receipts, and distributions with the ending cash count.
b. Review the Fiscal Specialist III's cash drawer transactions daily. Identify posting errors and reconcile the total receipt with the bank deposit.
c. Report any discrepancies to respective supervisors.
d. Review the "Default" account monthly, assuring all money orders and cashier's checks posted into the "Default" account were deposited to the bank, daily.
e. Reconcile the Resident Trust Fund Account with the bank statement monthly and report any identifiable discrepancies in the bank reconciliation.
f. Record journal overages/shortages, deposit adjustments, check adjustments, and losses in a timely manner and report them through the Chain of Command.

E. Counterfeit or Altered Currency

1. Staff shall use the currency counter/counterfeit bill detection machine for all bills and the UV flashlight and magnifying glasses for bills $5.00 and higher.
2. Staff questioning the authenticity of a money order or cashier's check shall forward the document to the Fiscal Specialist III.
3. The Fiscal Specialist III shall contact the funding bank to verify all questionable money orders and cashier's checks.
4. Staff discovering counterfeit currency shall:
   a. Return the currency to the transport officer, if discovered during intake.
   b. If not discovered immediately, forward the currency to the Intake, Transfer and Release (ITR) Sergeant, along with an Officer's Report (F-627).
   c. Forward a copy of the Officer's Report (F-627) to the Fiscal Specialist III with the Shift Cash Report (F-563).
5. The counterfeit funds are sent to the bookkeeping office and either the FS III or FS IV will contact the SIU Sergeants to come pick them up.
   a. Seal the counterfeit bill in an evidence bag and place it in the evidence locker along with a copy of all reports.
   b. A copy of all reports shall be forwarded to Business Finance Officer IV.
   c. Forward all reports to the Shift Commander.
6. The Shift Commander shall:
   a. Contact the Criminal Investigations Unit for possible criminal charges.
   b. Forward all reports to the Major.

F. Closing a Resident's Account for Release, Temporary Release (T/R), or Involuntary Treatment Act (ITA) Release

The Cashier shall:

1. Perform an "Resident Release and Account Closeout" in the Resident Trust Fund computer. Any recoverable (amount due to King County) shall be deducted from the resident's account balance before the release of cash to the resident.
2. Using the receipt printed by the Resident Trust Fund computer, draw the correct amount of cash, place it into an envelope, and staple the receipt to the envelope.
   a. A maximum of $500.00 in cash shall be released.
   b. The Cashier shall contact the Fiscal Specialist III and a check shall be issued for any amount exceeding the $500.00 limit.
   c. If the release occurs when the bookkeeping office is closed, the resident can come back to pick up the check.
3. Verify the individual resident's identity using, but not limited to:
   a. ID wristband.

b. Booking photo.
c. Information found on the booking sheet.

4. For releases and T/R's:
   a. Count all cash in front of the resident.
   b. Prior to handing the cash to the resident the Cashier shall:
      1) Verify the amount of cash.
      2) Verify the amount on the receipt.
      3) Instruct the resident to sign the receipt.
   c. Retain the signed receipt and forward it to the Fiscal Specialist III with the Shift Cash Report (F-563).
5. If the resident refuses to sign or cannot sign the receipt:
   a) Write "refused" on the resident signature line.
      1) Deliver the money envelope to the resident.
      2) Have another staff member sign the receipt as a witness to the transaction.
6. For ITA releases:
   a. Follow the same guidelines for Releases and T/R's, (see F. 4. Above). If the resident is not available or is unable to follow directives a check will be forwarded to the resident at their request and to an address they provide.
   b. If there is a dispute about the cash:
      1) Write the resident's forwarding address and phone number on the receipt for follow-up by the Fiscal Specialist III.
      2) Inform the release officer and the ITR Sergeant of the nature of the problem.
      3) The resident shall complete a Service Request Kite (F-530), which shall be forwarded immediately to the Fiscal Specialist III.

G. Closing a Resident's Account for a Transfer of Custody or an In-Custody T/R

1. The Cashier shall:
   a. Complete the Facility Money Transfer form (F-641).
   b. Process the resident's valuables and clothing. Do not release cash to the resident or to the outside law enforcement transport officer. At release, inform the resident and the officer that the resident's money shall be mailed to the receiving facility in the form of a check.
   c. Do not release the resident in the Resident Trust Fund computer. The Fiscal Specialist III shall perform this function when they write the check.
   d. Forward all transfer lists to the Fiscal Specialist III by attaching them to the Shift Cash Report (F-563). Make sure the form is on top of the report to make it visible to the Fiscal Specialist III.
2. The Fiscal Specialist III. shall:
   a. Release the resident's balance in the Resident Trust Fund computer using the "Resident Check" menu.
   b. Write the check, making it payable to the resident or the receiving facility, whichever is appropriate.
   c. Close the resident's account in the Resident Trust Fund computer using the "Resident Release and Account Close out" menu.
   d. Photocopy the check, the list, and the cover letter before mailing them to the receiving facility.
   e. Maintain photocopies of all Resident Trust Fund Account transfer paperwork for 3 years.

H. Closing a Resident's Account for a Transfer of Custody (Washington State Cooperative Shuttle and Washington State Department of Corrections' Chain)

1. The Fiscal Specialist III. shall:
   a. Obtain a copy of the chain list from the Commitments Office.
   b. Release the resident's balance in the Resident Trust Fund computer using the "Resident Check" menu. Type in the balances of all individual resident accounts onto the chain list. Make out individual checks for each resident payable to the "Washington State Correctional Facility" or other receiving facility, for the balance of each account.
   c. Close the residents' accounts in the Resident Trust Fund computer.
2. The release officer shall ensure the Fiscal Specialist III"s copy of the chain list is signed by the transport officer and is returned to the Fiscal Specialist III.
3. The King County Sheriff's Cooperative Shuttle Coordinator shall forward to the Fiscal Specialist III any prepared transfer list(s) by 13:00 hours on the day before the transfer.

I. Erroneous Release of Resident Funds

1. In the rare occurrence that a resident's funds are released in error to a resident other than the resident listed on the account, the ITR Sergeant shall:
   a. Notify the Shift Commander of the erroneous release of funds.
   b. Authorize the Cashier to provide the correct funds to the resident on the account at release, resulting in a cash drawer shortage.
   c. Notify the Fiscal Specialists III and the Business Finance Officer IV in writing of the erroneous release of funds, detailing the transaction of the residents involved.
   d. Ensure all staff involved submit an Officer's Report (F-627) or memo, as appropriate, detailing the incident and forward it through the Chain of Command for review and any follow-up action.
2. The Cashier shall:
   a. Release funds as authorized by the ITR Sergeant or higher authority. This may lead to a cash drawer shortage.
   b. Complete reports to document the incident.
   c. Document on the Shift Cash Report (F-563) the reason for the drawer shortage and the authorizing authority for the release of the funds resulting in the shortage.
3. The Shift Commander shall:
   a. Forward all reports via Chain of Command.

J. Affidavit of Successor-Closing a Resident's Account Upon Death

1. Command staff shall provide the resident name and B/A to the Business Finance Officer IV.
2. The Business Finance Officer IV shall freeze the account.
3. After 40 days have elapsed or upon receipt of the completed affidavit, the bookkeeping office may release resident funds.